

## Article - Tax - General

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§10-913.

(a) (1) On or before January 1 of each calendar year, the Comptroller shall publish the maximum income eligibility for the earned income tax credit under § 10-704 of this title for the calendar year.

(2) The Comptroller shall prepare a notice that meets the requirements of subsection (b) of this section and mail the notice to all employers in the State.

(b) (1) On or before December 31 of each calendar year, an employer shall provide electronic or written notice to an employee who may be eligible for the earned income tax credit under § 10-704 of this title that:

(i) the employee may be eligible for the federal earned income tax credit under § 32 of the Internal Revenue Code; and

(ii) the employee may be eligible for the earned income tax credit under § 10-704 of this title.

(2) An employer may provide the notice required under this subsection to:

(i) all employees; or

(ii) employees with wages that are less than or equal to the maximum income eligibility published under subsection (a) of this section.

(c) An employee may not pursue a private cause of action against an employer for the employer's failure to provide the notice required under subsection (b) of this section.

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